FRANK DEMARCO
... explains deed

Nixon Papers First Deed Destroyed

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SACRAMENTO, Calif., March 16, (AP)—An original deed donating President Nixon's vice presidential papers to the National Archives was thrown away, Mr. Nixon's tax lawyer says.

Attorney Frank DeMarco said Friday that the 1969 deed was destroyed when a replacement deed was drafted and signed on April 10, 1970. He described it as routine legal practice.

The deed is considered by some Washington sources as the key document in President Nixon's biggest single tax problem—his controversial deduction involving the vice presidential papers, which were valued for tax purposes at $576,000.

"It doesn't exist," DeMarco said in in a telephone interview. "That was the whole purpose of retyping and resigning the deed."

DeMarco first spoke publicly about an original deed March 7. But a Washington source said Friday that the White House had been unable to locate the deed, which DeMarco says was signed in California on April 21, 1969.

California Secretary of State Edmund G. Brown Jr. has said the new deed was fraudulently backdated to April 1969 in an apparent effort to qualify the President for a full $576,000 income tax deduction for the papers.

The tax law was changed in July, 1969 to abolish such massive tax deductions for donation of personal papers.

Brown said he doubted the original deed ever existed.

During a question-and-answer session with Chicago businessmen Friday, Mr. Nixon said, "There has been no evidence of fraud on the part of the President. There may be evidence that he may owe more taxes."

That question currently is under investigation in Congress by the Joint Committee on Internal Revenue Taxation.

Mr. Nixon called the paperwork dealing with the delivery of the papers "a debatable technical point."

"If it was completed in time, as I understand it, I get the deduction. If it was not completed in time, I don't get the deduction. I pay the tax and the government gets to keep the papers," Mr. Nixon said.